

State of California
BOARD OF EQUALIZATION
CIGARETTE TAX REGULATIONS

Regulation 4048. MANNER OF AFFIXING STAMPS.

Tax stamps shall be securely affixed to the bottom end of each standard package of 20 cigarettes. When affixed to “flats” or “rounds” the stamps shall be securely affixed to the lid or top of the individual package. Tax stamps shall not be affixed to the carton or larger container of cigarettes.

History: Adopted June 24, 1959.